<u>REMARKS</u>

Entry of this amendment is respectfully requested.

Claims 26-50 were rejected under 35 U.S.C. §112, first paragraph.

It is respectfully submitted that the amendments to the claims overcome this rejection.

The rejections under §112 are also believed to be rendered moot by the amendments to the claims. In view of the foregoing, withdrawal of the rejections under this statute are respectfully requested.

The Examiner rejected all claims under 35 U.S.C. §102(b) for allegedly being anticipated by Ingrisch. Applicants respectfully traverse.

The pending claims differ from Ingrisch in having an amount of the unsaturated fatty acid component (A). of \geq 13-30 weight percent. Support for this amendment is found on page 7, lines 30 ff. Thus, this rejection should be withdrawn.

Claims 26-50 were rejected under 35 U.S.C. §103(a) for allegedly being unpatentable over Ingrisch. Applicants respectfully traverse.

The Examiner is referred to the discussion of Ingrisch above and to the chemical resistance of the subject polyurethane dispersion found in the specification, page 29, first section.

More specifically, the chemical resistance of the paints and varnishes and coatings produced from the polyurethane dispersions according to the invention was shown to be good to very good in all tested embodiments. (See, e.g., p. 29, first full paragraph after chart).

In view of the foregoing, withdrawal of this rejection is respectfully requested.

In view of the foregoing, allowance is respectfully requested.

The Commissioner is hereby authorized to charge any deficiency in the fees filed, asserted to be filed or which should have been filed herewith (or with any paper hereafter filed in

this application by this firm) to our Deposit Account No. 50-0624, under Order No. NY-HUBR-1291-US. A duplicate copy of this paper is enclosed.

Respectfully submitted

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